



Honorable Linda B. Riegle
United States Bankruptcy Judge



Entered on Docket
May 03, 2012

KOLESAR & LEATHAM

NILE LEATHAM, ESQ.

Nevada Bar No. 002838

SHLOMO S. SHERMAN, ESQ.

Nevada Bar No. 009688

400 South Rampart Boulevard, Suite 400

Las Vegas, NV 89145

Telephone: 702.362.7800

Facsimile: 702.362.9472

E-Mail: nleatham@klnevada.com

ssherman@klnevada.com

*Local Counsel for the Reorganized
Debtors*

AKIN GUMP STRAUSS HAUER & FELD LLP

PHILIP C. DUBLIN, ESQ.

New York Bar No. 2959344

ABID QURESHI, ESQ.

New York Bar No. 2684637

One Bryant Park

New York, NY 10036

Telephone: 212.872.1000

Facsimile: 212.872.1002

E-Mail: pdublin@akingump.com

aqureshi@akingump.com

Attorneys for the Reorganized Debtors

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re:

THE RHODES COMPANIES, LLC, aka
"Rhodes Homes," et al.,

Reorganized Debtors.

Chapter 11

Case No. BK-S-09-14814-LBR
(Jointly Administered)

- ☐ Affects all Debtors
☒ Affects the following Debtors:

Bravo, Inc. 09-14825

ORDER DISALLOWING AND EXPUNGING CLAIM NO. 7

The Court, having considered the *Reorganized Debtors' Objection to Claim No. 7 Filed by the Internal Revenue Service Against Debtor Bravo, Inc. Pursuant to Sections 105, 502(b)*

1 *and 505 of the Bankruptcy Code and Bankruptcy Rules 3001, 3003 and 3007* [Docket No. 1377]
 2 (the “Objection”) filed by the Reorganized Debtors¹ requesting that the Court enter an order
 3 disallowing claim 7 (as amended from time to time, the “IRS Claim”) in its entirety; the Court
 4 having jurisdiction to consider the Objection and the relief requested therein pursuant to 28
 5 U.S.C. §§ 157 and 1334; the relief requested therein being a core proceeding pursuant to 28
 6 U.S.C. § 157(b); venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409;
 7 after conducting a hearing on due and proper notice, it being apparent that the relief requested in
 8 the Objection is in the best interests of the Reorganized Debtors, their estates and creditors; the
 9 Court, having considered the pleadings, the evidence, and the arguments of counsel, finding that
 10 the legal and factual bases set forth in the Objection establish just cause for the relief requested
 11 therein; and the Court, for the reasons stated on the record at the hearing on April 26, 2012,
 12 having adopted the *Reorganized Debtors’ Proposed Findings of Fact and Conclusions of Law*
 13 [Docket No. 1685];
 14

15 IT IS HEREBY ORDERED THAT:

- 16 1. The Objection is SUSTAINED; and
- 17 2. The IRS Claim is hereby disallowed, extinguished, and expunged; and
- 18 3. This Court shall retain jurisdiction to hear and determine all matters arising from
- 19 the implementation of this Order.
- 20

21 ///

22 ///

23 ///

24 ///

25
 26
 27 ¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

SUBMITTED BY:

KOLESAR & LEATHAM

By: 

NILE LEATHAM, ESQ.

Nevada Bar No. 002838

SHLOMO S. SHERMAN, ESQ.

Nevada Bar No. 009688

400 South Rampart Boulevard, Suite 400

Las Vegas, NV 89145

and

AKIN GUMP STRAUSS HAUER & FELD LLP

PHILIP C. DUBLIN

New York Bar No. 2959344

ABID QURESHI

New York Bar No. 2684637

One Bryant Park

New York, NY 10036

APPROVED BY:

KATHRYN KENEALLY

Assistant Attorney General

By: 

VIRGINIA CRONAN LOWE

Trial Attorney, Tax Division

U.S. Department of Justice

Post Office Box 683

Ben Franklin Station

Washington, D.C. 20044

Attorneys for the United States of America

LOCAL RULE 9021 CERTIFICATION

In accordance with LR 9021, counsel submitting this document certifies that the order accurately reflects the Court's ruling and that:

____ The court has waived the requirement set forth in LR 9021(b)(1).

____ No party appeared at the hearing or filed an objection to the motion.

X I have delivered a copy of this proposed order to all counsel who appeared at the hearing, and any unrepresented parties who appeared at the hearing, and each has approved or disapproved the order, or failed to respond, as indicated below.

VIRGINIA CRONAN LOWE - APPROVED

____ I certify that this is a case under Chapter 7 or 13, that I have served a copy of this order with the motion pursuant to LR 9014(g), and that no party has objected to the form or content of the order.

KOLESAR & LEATHAM

By: 

NILE LEATHAM, ESQ.

Nevada Bar No. 002838

SHLOMO S. SHERMAN, ESQ.

Nevada Bar No. 009688

400 South Rampart Blvd., Suite 400

Las Vegas, Nevada 89145

Local Counsel for the Reorganized Debtors